



Office of the Attorney General  
State of Texas

DAN MORALES  
ATTORNEY GENERAL

August 28, 1995

Ms. Sandra C. Joseph  
Open Records Counsel/Disclosure Officer  
Comptroller of Public Accounts  
LBJ State Office Building  
111 East 17th Street  
Austin, Texas 78774

OR95-893

Dear Ms. Joseph:

You ask whether certain information is subject to required public disclosure under the Texas Open Records Act, chapter 552 of the Government Code. Your request was assigned ID# 34837.

The Comptroller of Public Accounts (the "comptroller") received a request for a copy of the "sales tax scheduling software that your agency developed." Computer programs are not "information" subject to the Open Records Act. *See* Open Records Decision No. 581 (1990). Accordingly, the comptroller need not release the requested software.

We are resolving this matter with this informal letter ruling rather than with a published open records decision. This ruling is limited to the particular records at issue under the facts presented to us in this request and may not be relied upon as a previous determination under section 552.301 regarding any other records. If you have questions about this ruling, please contact our office.

Yours very truly,

A handwritten signature in cursive script, reading "Kay Guajardo", is written over a horizontal line.

Kay Guajardo  
Assistant Attorney General  
Open Government Section

KHG/rho

Ref.: ID# 34837

Enclosure: Submitted diskette

cc: Mr. Max Wiesen  
P.O. Box 857  
Denton Texas 76202-0857  
(w/o enclosure)